

Lecture Plan		
Name of the college: Government College of Arts, Science & Commerce, Sanquelim, Goa		
Name of Faculty: MS.PRIYANKA THANEKAR	Subject: INTRODUCTION TO AUDITING	
Paper code: COM244	Program: S.Y.B.Com	Division:
Academic year: 2026-27	Semester: III	Total Lectures: 15
Course Objectives: 1. To acquaint learners with the basics of auditing 2. To impart knowledge of audit planning 3. To familiarize learners with the process of vouching & verification 4. To familiarize learners with the procedure for conduct of an audit.		
Expected Course Outcome: 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports		
Student Learning Outcome: After completion of this course, the learners will be able to: 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports		

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise / Assignment	ICT Tools	Reference books
June 2026	19/06/2026	20/06/2026	15	-		Power point presentation/ E-board	Shekhar, K.C., & Shekhar, L. (2012). Auditing. Vikas Publishing House Pvt. Ltd.
	22/06/2026	27/06/2026		Unit 1: Introduction Evolution of audit, Meaning and Definition		Power point presentation/ E-board	
29/06/2026	04/07/2026	Scope of Auditing					
July 2026	06/07/2026	11/07/2026		Auditing v/s Accounting			
	13/07/2026	18/07/2026		Auditing v/s Accounting			
	20/07/2026	25/07/2026		Objectives of Auditing – Primary & Secondary			
	27/07/2026	01/08/2026		Objectives of Auditing – Primary & Secondary			
						Kumar, R., & Sharma, V. (2015). Auditing Principles and Practice. PHI Learning.	

August 2026						
	03/08/2026	08/08/2026	Various classes of audit (Based on authority & time)			
	10/08/2026	15/08/2026	Various classes of audit (Based on authority & time)			
	17/08/2026	22/08/2026	Qualities of an Auditor			
September 2026	24/08/2026	29/08/2026	Basic Principles governing an audit		Power point presentation/ E-board	
	31/08/2026	05/09/2026	Basic Principles governing an audit			Gupta, K. (2004). Contemporary Auditing. Tata McGraw-Hill.
	07/09/2026	12/09/2026	Benefits of Auditing			
October 2026	21/09/2026	26/09/2026	Benefits of Auditing			
	28/09/2026	03/10/2026	Internal Control System: Meaning & evaluation			
	05/10/2026	10/10/2026	Internal Check, Internal Audit			
	12/10/2026	14/10/2026	Internal Audit			

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*** Assessment Rubrics**

Component	Max Marks
ISA 1	5
ISA 2	5
Practical	
Project	
Semester End Exam	20